



## Chart C – Other Situations When You Must File

If any of the four conditions listed below applied to you for 2010, you must file a return.

1. You owe any special taxes, including any of the following.
  - a. Alternative minimum tax. (See the Form 1040 instructions for line 45.)
  - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. (See Publication 590, Individual Retirement Arrangements (IRAs), and Publication 969, Health Savings Accounts and Other Tax-Favored Health Plans.) But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.
  - c. Social security or Medicare tax on tips you did not report to your employer (see Publication 531, Reporting Tip Income) or on wages you received from an employer who did not withhold these taxes (see Form 8919).
  - d. Write-in taxes, including uncollected social security, Medicare, or railroad retirement tax on tips you reported to your employer or on group-term life insurance and additional tax on health savings accounts. (See Publication 531, Publication 969, and the Form 1040 instructions for line 61.)
  - e. Household employment taxes. But if you are filing a return only because you owe these taxes, you can file Schedule H by itself.
  - f. Recapture taxes. (See the Form 1040 instructions for lines 44 and 60.)
2. You received any advance earned income credit (EIC) payments from your employer. These payments should be shown in box 9 of your Form W-2. (See Publication 596, Earned Income Credit (EIC).)
3. You had net earnings from self-employment of at least \$400. (See Schedule SE (Form 1040) and its instructions.)
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes. (See Schedule SE (Form 1040) and its instructions.)